

INSTITUTING CREDIBILITY, ACCOUNTABILITY AND TRANSPARENCY IN LOCAL SERVICE DELIVERY? HELPLINE AND AASTHI IN KARNATAKA, INDIA

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ABSTRACT

While e-governance is acclaimed as a means to decentralisation, and an efficiency and accountability enhancing mechanism, it can be implemented in different ways. In a strong centralized state like the Indian state, decentralization is often pursued in a centralized manner through top-down interventions. This paper, traces the implementation of two centrally driven e-governance interventions in the state of Karnataka, India i.e. Helpline and Aasthi to argue that while 'centralized decentralization' may be justified on grounds of standardization, it can have divergent outcomes, many of which are often contrary to the objectives of decentralization. The experience of Helpline and Aasthi belies the claim of e-governance being an efficiency and accountability enhancing mechanism. On the contrary, the centralized approach to decentralization in implementing Helpline and Aasthi has weakened the accountability of the state and limited the efficiency gains of urban decentralization.

Categories and Subject Descriptors

H.5.m [Information Interfaces and Presentation (e.g., HCI)]: Miscellaneous

General Terms

Human Factors

Keywords

Good Governance, e-Governance, Decentralization, Urban Local Bodies, Accountability and Ownership.

1. INTRODUCTION

Since the late 20th century, there has been a growing push for administrative reforms amidst narratives of good governance and reinventing governments. International organizations, primarily the World Bank, the International Monetary Fund, and the OECD are prominent advocates of such reforms. These are introduced to improve government performance by instilling local democracy, promoting credibility, accountability and transparency, and by reducing corruption.

Good governance narratives also advocate decentralization understood as the "restructuring of authority so that there is a system of co-responsibility between institutions of governance at

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the central, regional and local levels according to the principle of subsidiarity, thus increasing the overall quality and effectiveness of the system of governance, while increasing the authority and capabilities of the sub-national levels"[23].¹ The premise is that devolution and expansion of resources and responsibilities to local governments will increase efficiency, performance and responsiveness to citizen needs [27]. Within this debate, e-governance is often advocated as a means to decentralised good governance, as it is acclaimed as an efficiency and accountability enhancing mechanism [18].

Yet, in strong centralized states, like in post-colonial India, decentralisation is implemented through centralisation i.e. programmes and projects to further decentralisation are driven and implemented by a central authority in a top-down manner, often using common standards and processes or a one-size-fits-all prescription. Administrative reforms using ICTs, or e-governance reforms, to strengthen local governments adopt a similar approach.² Post-colonial India used to have a centralised two-tier federal state i.e. it had at the nation state level a central government or the Government of India, and the various State governments at the sub national level.³ India adopted decentralisation in 1992 through the 74th Constitutional Amendment Act (CAA), 1992, which constitutionally recognises urban local governments, herewith referred to as urban local bodies (ULBs) in India as the third tier of governance. The Act advocates strengthening ULBs through functional (administrative), fiscal and political devolution of powers to local governments with the objective of empowering them as units of self-governance.⁴ In other words, decentralisation provides the opportunity for managing rapid changes associated with liberal

¹ Decentralisation can take various forms i.e. devolution, delegation, deconcentration and divestment. For an overview of various types (political, administrative and fiscal) and forms of decentralisation, see [23]

² As part of its implementation strategy, the National e-Governance Plan in India adopts what it refers to as the "Centralized Initiative, Decentralized Implementation" [33]

³ The Constitution of India defines the structure, organization and powers of the federation as well as the component units i.e. the National and the State governments. It also prescribes division of authority between the GoI and the States.

⁴ Devolution is the full transfer of decision-making, commensurate with human and financial resources, to enable them autonomy and full independence from the devolving authority [23].

economic policies, associated urbanisation and the consequent demand for basic services in cities.

However, even after two decades, decentralisation in India has been resisted by the bureaucrat and the politician for various reasons, “a conservative outlook of sharing the power” [20] being one of them. This paper argues that it is these tensions between a strongly centralised two-tier federal state which, while willing to pursue decentralisation at one level, also resists the same at another level, that, has resulted in the ‘centralised-decentralisation’ approach to programmes and projects. This paper draws from the implementation of two e-governance reforms, Helpline and Aasthi, in the ULBs of Hassan and Bidar, in Karnataka, to demonstrate that ‘centralisation as a means to decentralisation’, is received differently by different ULBs, therefore resulting in divergent outcomes, not all of which align with objectives of good governance or with decentralisation.

Helpline and Aasthi, are implemented as part of Municipal Reforms Programme (MRP)⁵ of the Directorate of Municipal Administration (DMA) of the Government of Karnataka, to help ULBs improve “delivery of urban services by enhancing the quality of urban infrastructure and strengthening the institutional and financial frameworks for urban services at the urban local body and state levels” [30], using common standards and processes. Both reforms rely on citizen engagement and are intrinsically linked. While Helpline aims to enhance efficiency and effectiveness in service provision and delivery to citizens, Aasthi aims to reform property tax assessment and collection mechanism to financially strengthen ULBs to assist in efficient service provision. While Helpline has been operational in all 213 ULBs since 2009, Aasthi had been implemented in only 60 ULBs as of the last quarter of 2012. Yet, the DMA perceives Aasthi a greater “success” than Helpline.⁶

The perceived success of Aasthi is paradoxical for two other reasons. First, the advocates of good governance and reinventing governments emphasize “partnerships and other arrangements among the government, the private sector, non-governmental

⁵ The MRP is an e-Governance intervention to implement five reforms. Apart from Helpline and Aasthi, the other reforms include: i) websites for ULBs to put all information regarding their functioning in the public domain; ii) birth and death registration and certification, which entails digitization of birth and death records, online registration of current births and deaths, and issuing computerized birth and death certificates; iii) fund based double entry accounting and accrual system to capture the revenue and expenditure of ULBs in real time, allowing for a timely preparation of balance sheet of income and expenditure.

⁶ The DMA considers Aasthi a relative success as it has facilitated i) a standard tax assessment and enhancement system across all ULBs; ii) an enhanced tax net and, iii) a clear indication of property attributes within the ULB and therefore an idea on how much tax to expect, thereby allowing ULBs to proactively plan their budget and expenditure for public works. In contrast, an evaluation of Helpline conducted in select ULBs (in 2006 and in 2009) showed that Helpline was not functioning as anticipated. Not only was it capturing the complaints partially, but the nature of complaints it captured was not reflective of the ground reality. Most complaints captured by Helplines across ULBs were on streetlights, although the DMA and the ULBs prioritized water supply and sanitation issues.

organizations (NGOs), and other elements of civil society” [27] as “no single actor, public or private, has the knowledge and resource capacity to tackle problems unilaterally” [21]. Aasthi is a paradox as its implementation rests largely within the ULB. In contrast, Helpline relies on an NGO (to receive and escalate complaints) to deliver on its objectives. In other words, while Aasthi relies on the ULB for delivering on its objectives, Helpline rests on partnerships between the state and non-governmental organizations (NGOs).

Second, given that service delivery is the basis for re-election [22, 13, 17] and a right of the individual [22], Helpline should have been welcomed by the politician as well as the average citizen. Aasthi on the other hand, aiming to widen the tax net, while also tracking tax defaulters (as outlined later in this paper) should have been resisted by the citizen as well as the politician.⁷ Yet, as outlined in Sections 3 and 4 of this paper, the implementation of Helpline is politically neglected, while that of Aasthi encountered political co-operation. Not only does the programme display divergent outcomes, the DMA also perceives some ULBs to be performing better as compared to others. It perceives Hassan ULB to be a relatively better performer in the implementation of both Helpline and Aasthi when compared with Bidar⁸ (Table 1).

Table 1. Outcomes of the MRP across reforms and ULBs

Reforms/ ULB	Helpline	Aasthi	Outcomes
Hassan	Good	Good	Good Performer
Bidar	Not so good	Bad	Not so good performer
Outcomes	Not so good performer	Good performance	

Source: Derived from discussions with DMA officials.

To unravel this paradox, we ask the following questions: what explains the divergent outcomes of a centrally driven programme deploying common standards and processes i.e. why is Aasthi perceived to be relatively more successful than Helpline? What do these divergent outcomes imply for different stakeholders involved in the programme and, most importantly, how do these outcomes further the larger objective of urban decentralization in the state?

⁷ Aasthi attempts to change the system of tax assessment. Prior to 2002-03, ULBs in Karnataka calculated property tax as per the annual rental value (ARV) of a property. The ARV is the annual gross rent that a property is likely to fetch and varies across ULBs. Collection of tax was facilitated through government appointed “assessing officers” who were also responsible for revising the assessment once in five years. The “assessment of the rental value and fixation of property tax, [are] often subject to negotiation between the official and owner of the property – at a certain price – with the result that most properties were under-assessed or not assessed at all” [16].

⁸ The DMA’s perception of Hassan being a better performer than Bidar is based on the responsiveness of the ULB to the DMA. It considers Bidar relatively less responsive than Hassan. While Hassan went live on Aasthi in 2009, Bidar went live only in 2011. Moreover, random field checks of the Bidar Helpline by the DMA revealed that most complaints while “registered redressed” did not exist on the ground.

In looking at the implementation of Helpline and Aasthi in Hassan and Bidar, we argue that the explanation for divergent outcomes lies in the approach of the Government of Karnataka to operationalize the reforms – in this case a centralised, top-down approach prescribing common standards and processes for all ULBs implementing the reforms. Using the two case studies we argue that decentralisation through centralisation has two broad implications, both of which are contrary to the objectives of good governance. First, it has weakened the accountability of the state to the citizens. Accountability is “a way of providing citizens a means to control the behaviour of actors such as politicians and government officials to whom power has been delegated, whether through elections or some other means of leadership selection” [6].⁹ It has two basic forms; answerability and enforceability [6].⁹ Both are equally important and necessary with neither being sufficient. In both the reforms, despite inbuilt mechanisms, the citizens are neither in a position to demand answerability nor exercise enforceability. This has blurred state-citizen accountability, thereby belying claims of good governance, besides weakening the principles of decentralization.

Second, the state has failed to instil a sense of ownership for the reforms amongst the ULBs. In both Helpline and the Aasthi, the online tools are not being used by the ULB staff. Consequently, the ULBs do not own the reforms. We show how the DMA continues to remain the owner and driver of reforms, with the ULBs showing little engagement. Much as the top down policy framework is essential to ensure standardisation, the bottom up perspective is equally important to ensure ownership of reforms. To the extent that these reforms continue to be owned by the DMA and to the extent that the ULBs do not adopt them as their own, strengthening of ULBs through these reforms will remain a distant dream. Amidst this, however, the experience of Aasthi in Bidar emphasizes the need to consider a parallel bottom-up, flexible approach that allows ULBs to define the nature and pace of change and thereby give a better sense of ownership.

Section 2 of this paper outlines the research methodology. Section 3 traces the historical context of the MRP and its objectives. Section 4 and Section 5 outline the implementation of the two reforms in Hassan and Bidar. Section 6 highlights the case of Aasthi in Bidar which, by not following a centralized route to decentralization, has successfully reached the benefits of this reform to its citizens. Section 6 concludes the paper in summing up the outcomes of Helpline and Aasthi in Hassan and Bidar. It shows how these outcomes are contrary to the objectives of good governance as well as decentralization. Finally, in highlighting the case of Bidar, we emphasize the need to explore alternatives that advocate reform conception and implementation *with* and not *for* ULB's based on a “worm's eye view and not a bird's eye view” [8]

2. METHODS

The findings presented here draw on field work carried out initially in 2010, and subsequently between February 2012 and March 2013. These findings rely on a combination of semi structured qualitative interviews, participant observation, and

⁹ Answerability is “having to provide information about one's actions and justifications for their correctness” and enforceability is “having to suffer penalties from those dissatisfied either with the actions themselves or with the rationale invoked to justify them” [6]

secondary data to unpack what implementation meant and for whom. The interviews covered several stakeholders, both at the state and in Hassan and Bidar. Approximately 100 interviews were conducted; 35 in Bangalore, the capital of Karnataka and the remaining 65 in Hassan and Bidar. A conscious effort was made to interview the staff from all sections of the ULB; although the focus was on Helpline, the revenue section and the information technology (IT) cell (explained later). Interviews were mainly in Kannada, the primary language of Karnataka, and at times in English. Most interviews were recorded, although at times there were requests for the recorder to be switched off. The interviews sought explanations on how the reforms are implemented, the process re-engineering that is involved and the involvement of the state and the non-state actors. Shorter conversations with the ULB staff and citizens, and field observations, provided a glimpse into the actual working of the ULB. In both Hassan and Bidar, citizen movement was observed. Interactions with the ULB staff and informal conversations with citizens both within and outside the ULB premises provided an understanding of the perception and experience of the citizen with the reforms. Finally, political representatives in both ULBs were interviewed, to understand their perception of reforms and their utility. This approach allowed a triangulation of information from diverse sources.

3. MUNICIPAL REFORMS PROGRAMME – HISTORICAL CONTEXT

Karnataka is a forerunner in introducing e-governance reforms at the ULB level. While the Government of India introduced such reforms in its flagship Jawaharlal Nehru National Urban Renewal Mission (JNNURM) in 2005, Karnataka introduced these as early as 2002-03 (Footnote 5). The MRP is an outcome of Karnataka's development model, described by Madon [14] as resting on two pillars; “technology led growth and decentralized governance.” Since the early 1990's, the state has been fertile ground for both loans and technical assistance from international organisations as it expressed willingness to implement reforms as associated loan conditionalities. It was a “focus state” of the World Bank i.e. a state targeted for “wide-ranging policy reforms meant to promote economic growth and poverty reduction” [10]. The reforms advocate the use of technology in “restructuring of local development and service provision, as well as of public participation and politics in urban arenas” [5]. The Bangalore Agenda Task Force (BATF), which was established in 2002, is a case in point. Structured as a public-private partnership, the BATF initiated private participation in public policy reform. Comprising of members of the corporate sector, primarily from IT companies, the BATF, although short-lived, succeeded in introducing a culture of “techno managerial” fixes to the problems plaguing ULBs [5]. As a model, the BATF and its strategies were advocated by several international organisations for other cities within India and elsewhere.

The MRP echoes strategies of the BATF i.e. reforming governments using technology and has three main objectives; (a) at the state level, foster decentralization through improved governance and oversight of ULBs; (b) at the ULB level, enhance accountability and financial soundness; and, c) improved service delivery for citizens. The reforms are expected to result in “well-governed and functioning cities that are able to finance and deliver basic services” [29]. Thus, the MRP targets three beneficiaries; Government of Karnataka as represented by the DMA, the local state as represented by the ULB and, most importantly the citizen. This paper analyses the divergent outcomes from the vantage of these beneficiaries.

The relationships between the DMA and ULBs, and that of the ULBs vis-à-vis the citizens, are critical to understanding the utility of these reforms to the three beneficiaries. Efficient service provision is the main function of ULBs. To discharge this function, ULBs are vested with powers to levy certain taxes and fees which constitute their ‘own revenue’. Given that, in India, ULBs are historically weak institutions, the Government of Karnataka (like all state government in the country) transfers a portion of its general revenue to the ULBs. This transfer is largely determined by the financial health of the ULB. Towards this end, the state Government, through the DMA, “supervises the functioning of the municipalities, work[s] out suitable human resource policies, exercise[s] disciplinary control over the staff of municipalities, monitor[s] the tax collection of ULBs, lay[s] down policies for transparency in expenditures, hear[s] appeals against the decisions of municipalities, release[s] the Government transfers to the ULBs, as well as implement[s] schemes like SJSRY (for urban poverty alleviation), IDSMT, Nirmala Nagar.....The Directorate also inspects municipalities, interacts with both elected representatives and the employees to find out both genuine and specific problems of urban administration and urban municipal services and work out the solutions for those problems”[32].

Thus, for the DMA to discharge its duties effectively, efficient implementation of the reforms becomes critical. The main objective is to facilitate decentralization i.e. empower ULBs as units of self-governance. The MRP envisages that “over a period of time, an enhancement in the local body capacity to understand, apply and use these reforms, [which] will not only help realize decentralization, but will also result in these institutions emerging as custodians of reforms. Currently the ULBs do not have this capacity and it is the role of the DMA to facilitate capacity enhancement in these bodies. Till such time, we need to hand-hold the ULBs in implementing these reforms” (Bureaucrat, DMA).

Wallack and Nadhamuni [24] argue that harnessing “user innovations – ideas borne of the users’ inherent knowledge about governance and growing familiarity with technology.....are likely to offer an increasingly rich set of potential improvements to refine the products as they [ULB staff] become more adept with technology and able to see its potential for supporting good governance” (emphasis in original). Till such time the ULBs have the capacity, the DMA remains the custodian of these reforms as described in both the reforms in the next section.

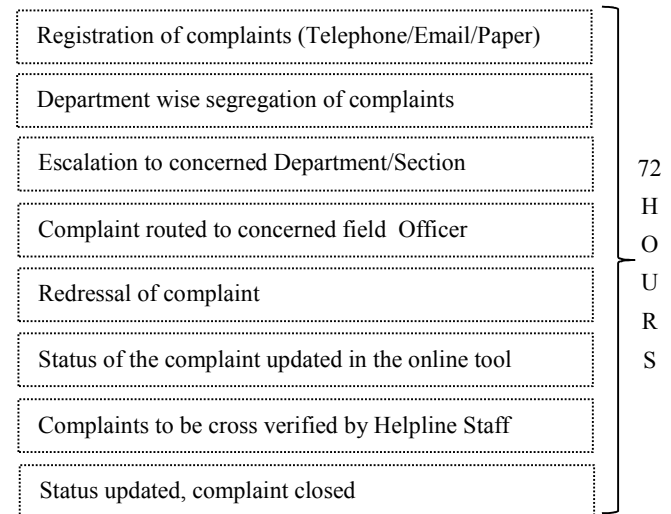
However, an understanding of the structure of a typical ULB in Karnataka is important to comprehend reform implementation in the two ULBs. A ULB typically comprises of various departments for technical functions and is headed by a Commissioner (usually a senior bureaucrat). The President of a council of elected representatives is the political head of the ULB. In addition, to facilitate reforms, the DMA established an IT cell in each ULB. These cells are staffed by senior programmers and data operators, appointed on a contract basis. Additionally, all ULBs have hired an NGO that manages Helpline by receiving and escalating public grievances. Reform implementation also prescribes a Citizen Service Centre (CSC) for all ULBs. Although most ULBs, including Hassan, have not complied, Bidar is an exception.

4. CASE 1: HELPLINE

Helpline aims to enable citizens to register and track complaints regarding service provision through multiple access channels i.e. internet, phone, e-mail and paper. When a complaint is filed, it is

registered by Helpline and the online tool generates a complaint number for the citizen to track the status of the complaint. Simultaneously, the complaints are escalated to the concerned section in the ULB for redressal. The ULB staff, in turn, are required to access this escalation (through a user name and password) to address the complaint.

Figure 1: Complaint Registration and Redressal via the 24/7 Helpline



After the complaint is addressed (or not), the concerned officer is once again required to log in and update the status of complaint with reasons. Most complaints have to be addressed within 72 hours. If the complaint is not addressed within this time, it is escalated to the next level in the hierarchy, thereby allowing for a sanction of the concerned staff. It is also reflected in his/her annual performance report (APR) which impacts promotions and career trajectories. The objective of generating a complaint number and instituting a system of sanctions is to ensure accountability through timely complaint redressal. In addition, the tool generates a data base captured in bi-weekly reports that provide a status of the number of complaints registered (location specific), complaints addressed and those being processed [28]. Accessible to the ULB staff and the DMA at the state level, these reports are meant to “aid the Municipal Commissioners and other officials to streamline the municipal functions through process reengineering [and] proper planning [which] in turn bring about transparency of information and smoother delivery of municipal services” [18].

4.1 Enhancing Credibility and Accountability - The Role of the NGO and the Citizen

Helpline is managed by an NGO around the clock. Shortlisted through an open tender, the NGO is appointed on the basis of a “demonstrated strong presence in the city,to manage the front end in order to make the PGRM [Helpline] more accessible and user friendly to citizens. These NGOs typically have linkages with local communities and with governments that make them trusted partners for both citizens and governments” [24]. Interviews with senior bureaucrats revealed that the idea of an NGO stemmed from the need to add “credibility to the system.” The presence of an NGO is meant to generate confidence in citizens that their complaints are being heard by a third party and will therefore be addressed. The NGO is therefore, an intermediary between the

state and its citizens. While distinct from the ULB, the NGO managing Helpline is internalized and supposedly 'integrated' with the ULB, by physically locating it within the ULB premises. Thus, it is within the premises of the ULB that most state-citizen interactions happen. While NGO's are "legitimized by their role in creating empowered citizens who will demand state accountability and good governance, build a strong and vibrant civil society, and deepen democracy" [11], in Helpline their presence is supposedly legitimized by assisting the state improve service delivery.

Since the NGO is physically located within the ULB premises and constitutes the citizen interface for Helpline, it is perceived by the citizen as the state which is responsible for receiving, recording and redressing the complaints. It is through these everyday interactions with the NGO that the citizen experiences the state and expects this state to ensure that complaints are addressed. However, while the NGO, is seemingly accountable to the citizen for grievance redressal, in effect, it does not have the power to get the complaints redressed. It can only receive and forward these complaints to the respective ULB departments for redressal. In other words, it constitutes an intermediary that simultaneously represents the state while not being the state [12]. This, in turn, has implications both for the accountability as well as efficiency and effectiveness of this e-governance reform. Although meant to add credibility to the system, in effect, the experience of Helpline contradicts the claim that computerized complaint management is a preeminent accountability enhancing mechanism [3, 4, 18].

Field observations and interviews revealed that Helpline is not working as anticipated. Prior to introducing this reform, citizens had to either call in or go personally to the ULB to lodge complaints. More commonly, citizens would route their problems through their political representatives i.e. the councilors of their wards who would ensure complaint redressal. In both Hassan and Bidar, this alternative system is what continues to work to this day. Complaints being routed and redressed through Helpline are limited.¹⁰ The councilors, represent "their constituency in the municipal council, in day-to-day city life" [22], by positioning themselves as ground-level problem solvers, mainly to garner votes in the long run. The councilors therefore, have been, and continue to be, an important link between the ULB and the citizen. Citizen interviews revealed that most complaints routed through the councilor are redressed.

With the introduction of Helpline, the implicit assumption that the citizen will bypass the councilor seems to be misplaced as is the expectation that Helpline will replace the councilor as the link between the state and the citizen. By not roping in the councilors in complaint redressal, a vital link in the state-citizen relationship is ignored. Councilors in Hassan and Bidar expressed their willingness to be part of reforms;

"We represent our ward and our constituencies. As people's representatives, it is our duty and our right to know what is happening in our ward. We are not against Helpline. However, we should know what the problems of our ward are, and, our people [read constituents] should know that we are instrumental in redressing these problems" (Personal interview Councilor, Bidar).

¹⁰ While difficult to quantify, interviews indicated that most complaints are not being routed through Helpline. Interviews with the DMA staff reconfirmed this.

"The urban local body is like a cart with two wheels. While the administration as managed by the bureaucrats constitutes one wheel, the elected representatives, chosen by the people are the other wheel. The cart can only move forward if both the wheels roll together in the same direction. It will not move on one wheel, or if the two wheels are moving in different directions" (Personal interview, Councilor, Hassan).

Since the councilors are not part of the reforms process, many have established independent helplines for their respective wards or "parallel flows of information" [24]. Although there are arguments for shortening of "the 'accountability' route by direct access to government, instead of via political representatives" [6], we argue that grievance redressal is a political process – it derives from the rights of the citizen. In other words, service provision reform is a political reform and efficient service delivery is the basis for re-election. Consequently, the councilor constitutes an important link between the state and the citizen. Accounting for this link in the online tool is therefore an imperative. Roping in the councilors would essentially serve to close the loop in service provision reform. It was also realized that the few complaints that are registered on Helpline are communicated to the concerned staff either on paper or by a phone call. Once addressed, it is communicated to the NGO through the same channel. In other words, the online tool is not being used by those for whom it is designed i.e. the ULB staff.

With Helpline (not) functioning as it is, has direct as well as indirect implications for the utility that the DMA can derive from this reform. The numbers of complaints captured by Helpline, and the redressal numbers being fed into the computer are neither a true reflection of problems that the citizens face, nor an indicator of the ULB's performance efficiency vis-à-vis service delivery. While, on one hand, most complaints are routed through the councilor, on the other, the 72 hour deadline is proving problematic. Interviews with the DMA staff and IT staff in Hassan suggested that in order to avoid "failure to be reflected in the APR," most ULB staff resort to a shoddy redressal of complaints. In Bidar, Helpline staff have been instructed to "close the complaint automatically as 'redressed' within the mandated 72 hours to ensure that it does not reflect as a failure of the concerned officer" (Personal interview, Bidar Helpline staff). Consequently, the 72 hour deadline, rather than working as a state-citizen accountability measure has resulted in skewing incentives toward "making the numbers" with little regard for how they do it [1]. As a performance measure evaluation, the time limit has only led the ULB staff to maximize a metric, "at the expense of areas of performance that are not measured" [26]. Redressal statistics as captured in bi-weekly reports are essentially not meaningful.

Yet, these are the statistics that the DMA uses to assess, monitor and supervise the ULB. It is the only data that the DMA has to understand the performance of the ULBs and benchmark them against established service levels. Our findings, supports the argument that the "statistical capturing of the nature, frequency, and geographical distribution of grievances—as partial as it may be—does not serve to improve the accountability of municipal providers vis-à-vis citizens, so much as it is used by higher echelons of the state apparatus to monitor and surveil local governments" [18]. It goes further to show that even this upward accountability is undermined given the incomplete data captured in the bi-weekly reports.

Furthermore, the presence of the NGO has also brought about a transition in the day-to-day working of the ULB. Helpline is an 'invited space' – "a space¹¹, created by the state for citizens to participate in influencing decision-making processes, ranging from consultations to full participation in designing policies" [22]. With most complaints being routed through councilors, this space is not utilized as envisaged. Instead, observations and discussions at the ULB level revealed that the space is used by the ULB in other ways. The NGO manning Helpline revealed that they are relied upon by most ULB staff as 'data entry operators'. All 'computer work' is outsourced to the computer facility in Helpline.¹² Thus, the invited space manifests as an interface between the state and the NGO – an interface that serves as a platform for the ULB to outsource its work to the NGO. In return, the NGO negotiates with the ULB, for its continued presence in the ULB.¹³ While the NGO is assured a monthly remuneration (irrespective of the functioning of Helpline), its physical presence in the ULB allows it to negotiate odd jobs with the ULB staff and, at times, with the citizen, to supplement its income.¹⁴ In one instance, it was noticed that the personnel managing Helpline were filling applications for citizens for small amounts. The 'invited space' then serves as a 'negotiating space'¹⁵, although the negotiation here is not between the state and the citizen, but between the state and the NGO. By ignoring an important interface in the state-citizen relationship i.e. the councillor, Helpline has inadvertently resulted in the state occupying a space which otherwise was meant for state-citizen interaction and negotiation.

In conclusion, the design and functioning of Helpline empowers neither the citizen nor the NGO to enforce redressal. By providing proof of grievance registration, the citizens can supposedly hold the ULB accountable for effective and timely grievance redressal. Yet, the presence of the NGO, as an intermediary between the state and the citizen, but with powers of enforceability has created a vacuum that has only blurred the ULB's accountability to the citizen. State-citizenship accountability is further undermined with the ULB offloading its day-to-day activities on to the NGO. In the process, it neither engages with the reform, nor allows the NGO to drive the reform.

5. CASE 2: AASTHI

Aasthi is the computerization of the revenue department of ULBs, primarily to increase their revenue through effective taxation of

properties, both buildings and land, and to ease the tax payment procedures for the citizen. Property tax is the single largest source of 'own revenue' of the ULB. It is envisaged that the digitization of these functions will widen their tax net and therefore increase tax collection. Aasthi is also meant to assist the revenue department in its day-to-day activities of tracking tax defaulters as well as unauthorized and under-taxed properties.

5.1 Aasthi: Design and Implementation

The initial challenge was to ensure a standard tax assessment and enhancement policy at the ULB level. Prior to the introduction of this reform, ULBs followed an arbitrary system of tax assessment and enhancement (Footnote 7). The Karnataka Municipalities Act, 1964, was modified in 2002–03 to stipulate a standard tax assessment and enhancement process for all ULBs.¹⁶ The modified Act (Section 101(2A)) stipulated tax enhancement between 15 % and 30% from the financial year 2005-2006, although the degree of enhancement was to be decided by the respective municipal councils. However, "there was resistance by most municipal councilors, primarily due to a misunderstanding or lack of understanding of the Act" (personal interview DMA staff). Despite political resistance, the DMA negotiated with the councilors (via the bureaucrats) to push for tax enhancement in accordance with the Act. This was followed by orientation for ULB heads as well as revenue section personnel to correctly interpret and implement the act.

Not only was the standardization of assessment and enhancement of tax a challenge, but the actual deployment of Aasthi and its operationalization also required laborious back ground work. It included i) a physical survey and mapping along with detailed description of every property in the ULB; ii) reconciliation of the data base so built with the manual database maintained over the years by the bill collectors¹⁷; iii) assigning a unique ID to each property in the ULBs. It is only after this process that the online tool can be deployed. As of November 2012, the online tool was deployed in 60 ULBs.

While the design of the tool includes several features (catering to all aspects of tax assessment and collection)¹⁸ the DMA decided to first digitize Form III (Step 5 in Figure 2) or an acknowledgement of property tax payment. Although, printed at

¹¹ Space is understood as an opportunity, moment or a channel which citizens can utilize to influence policies, discourses, decisions and relationship which affect their lives and interests [21].

¹² According to the evaluation of the Helpline, it was found that Helpline number is often used for other office purposes and Helpline staff was assigned the task of receptionists [3].

¹³ In Hassan, the same NGO has been managing Helpline for the past 8 years. Repeated requests for a copy of the work order or the contractual agreement between the NGO and the ULB were not entertained.

¹⁴ Field work in Hassan revealed that the NGO is running parallel businesses outside the ULB which is not questioned as it serves as an offloading point for most ULB staff.

¹⁵ Negotiating spaces are those, where citizens negotiate with actors, institutions or organizations, directly or through mediators mainly to influence governments [21].

¹⁶ With Aasthi, the government introduced self-assessment of tax based on market value of the property which in turn is guided by - location and usage, occupancy, construction type and depreciation.

¹⁷ The bill collector is the lowest functionary in the revenue section of the ULB.. His responsibilities include: timely assessment of tax for new building and properties, detection of under assessed and un-assessed properties, generating and serving notices to tax defaulters. Each bill collector has under his jurisdiction a number of wards.

¹⁸ The other features in the tool include i) digitized tax calculation for a given property; ii) Compulsory Assessment by Local body as and when the property owner fails to file taxes; iii) generating an auto demand-collection and balance statement for any given property at any point in time; iv) generating an auto demand notice (and a subsequent seizure notice if the demand notice is not complied with) after the compulsory assessment notice is issued and not complied with and; v) recording property mutations, known as *khata* transactions," in cases of new registrations, transfers, bifurcations and amalgamations.

the bottom of the Form III, is a note that says that Form III “is not a legal document and does NOT confer ownership of the property to the property tax payer” this step was digitized to enable the ULB to capture property details in the online tool and make continuous updates to the property data whenever a new Form III is generated. Additionally, based on the number of taxes filed, the amount collected, and Form IIIs generated, the online tool generates reports which indicate the efficiency of the ULB in tax collection, thereby reflecting the financial health of the ULB [31]. These reports allow the DMA to discharge its functions of monitoring and supervising the ULB. However, a digitized Form III does not benefit the citizen directly, at least in the short term. For a citizen to benefit from this reform, a prior requirement is the ability to calculate tax (step 1 in Figure 2) as per the stipulations in the Act. Thus digitization of that prior step is what would benefit the citizen as demonstrated below.

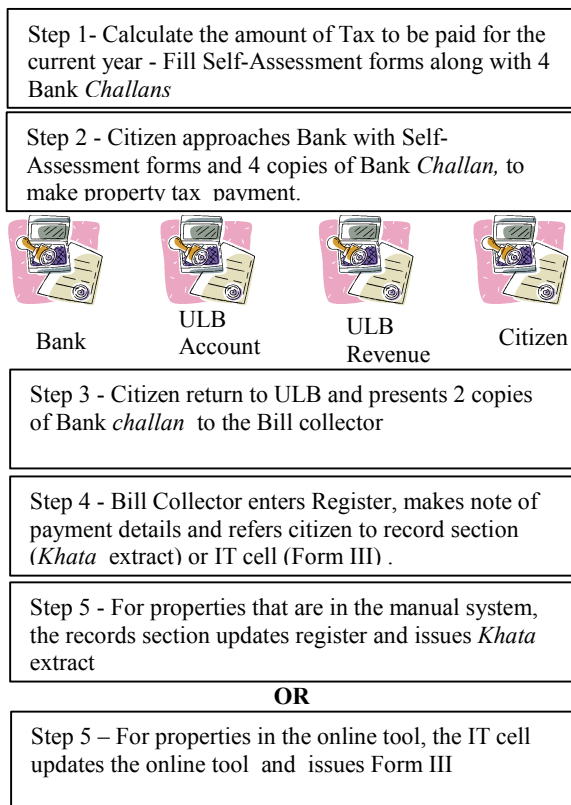


Figure 5.2 Steps involved in Tax Assessment and payment

5.2 Instituting Transparency: The Role of the Citizen in Self-Assessment of Property Tax

In order to file taxes, the citizen is required to fill the tax form for a given year along with 4 copies of a bank “challan”.¹⁹ This tax form assists the citizen to calculate the amount of property tax that is to be paid. In the absence of a digitized facility at this level, the DMA has through a Government Order, mandated ULBs to appoint “tax advisors”. These advisors are meant to assist the citizen in filling the tax forms and the *challans* for a fixed amount that the citizen is required to pay - usually between Rs. 25 to Rs.

50 (as decided by the ULB).²⁰ Interviews with the citizens as well as the ULB officials showed that the “tax advisors” are a necessity as the process of tax calculation is “*complicated and requires not only a thorough understanding of taxation nuances, but also an updated knowledge of applicable rates and discounts which Bangalore keeps changing. As citizens we do not have this knowledge and Rs. 25 – Rs 50 is not too much to pay for this convenience*” (Personal interview, Citizen, Hassan ULB).

After determining the tax amount, the money is deposited in the bank and 2 copies of the *challan* are collected by the citizen. While retaining one copy, the citizen has to deposit the other with the bill collector in the ULB. Using this receipt, the bill collector is required to update property as well as the collection details and then issue a Form III usually against a fixed (legal) payment. Given that only Form III has been digitized, the ULB, for all other steps involved in the assessment and payment of tax, (Footnote 18), has to rely on the manual system. In other words, the ULB is maintaining both a manual and a digitized system.²¹ Both these systems are the primary responsibility of the bill collector. While maintaining the former constitutes the ‘traditional role’ of the bill collector, operating Aasthi is the ‘acquired role’. Although the bill collector is required to perform both his traditional and acquired role, this is not what is happening.

After completing the transaction in the bank, the citizen normally approaches the tax advisor, rather than the bill collector. It is the tax advisor who performs the duties of the bill collector i.e. updating the property details in the manual register. Next, to get a Form III, the citizen approaches the IT cell which verifies all the property details in the online tool. What assumes significance is the role of the bill collectors in the process. On one hand, they are not using the online tool. The IT staff issue Form III after accessing the system using the bill collector’s password. On the other hand, they are not maintaining the manual system either. This has been “outsourced” to the tax advisors with whom, it was gathered, that bill collectors enter into an informal agreement whereby the former agrees to take care of the official duties of the latter, in exchange for certain monetary benefits between the two, often extracted from the citizen. This was further re-enforced by a councillor during an interview who opined that it is the “*tax advisors who are maintaining the manual registers. The bill collectors are rarely seen within the premises of the ULB, excuse being that they are on the field doing spot checks*” (Personal interview, Councillor, Hassan ULB).

Thus, while the ULB is required to maintain both the manual and the digitized systems, the two are being handled separately by

²⁰ There are no specified criteria for appointing tax advisors, although, during field work in Hassan and Bidar, it was gathered that tax advisors are appointed on recommendation of the councilors. Furthermore, there is an understanding between the bill collectors and the tax advisors whereby a particular tax advisor is “attached” to a bill collector. The tax advisors can only fill applications for those properties which come under the jurisdiction of the bill collector to whom he / she is attached.

²¹ The DMA fears malpractice at the ULB level and hence does not allow ULBs to create new properties or make small changes (correction of errors in spellings, address etc.) in the online tool. They are recorded in the manual registers, compiled once a month and sent to DMA for rectification. In addition, since the online tool does not cater to property mutations, all related transactions are recorded in the manual system.

¹⁹ *Challan* refers to a receipt for payment or delivery.

different entities i.e. the tax advisors and the IT cell staff respectively. The bill collectors are neither performing their traditional roles, nor their acquired ones. Consequently, the domain knowledge that the bill collectors have gained over years of service in the ULB does not benefit the system in any way. The claim of “harvesting these user innovations efficiently” [24] to refine the system further is lost in a situation where the users – in this case the bill collectors, are not using the tool, as is also observed in Helpline. Further, given that the ULB is issuing both the manual receipt as well as the digitized Form III, the online reports capture only the Form III numbers, thereby rendering the statistical tool incomplete. Thus, as with Helpline, the reports generated by the online tool provide an inaccurate picture of the financial health of the ULB.

5.3 Bidar – An Anomaly to ‘Centralized Decentralization’

What one encounters in Bidar is different. As one enters the ULB, tax advisors are conspicuous by their absence. Instead, citizens are seen queuing at a CSC located at the entrance to the ULB. Bidar is yet to go online as the field survey data (while complete) is yet to be reconciled with the manual registers i.e. property tax data is yet to be digitized in Bidar. Yet, citizens expressed their satisfaction with the system as “filing of tax requires only half a day leave from office” (Personal interview, Citizen, Bidar). Unlike Hassan, Bidar, instead of following the DMA route, has independently digitized Step 1 (see figure 2) in the work flow process of property tax system i.e. calculating property tax as per the Act. This move, along with other back end integration measures as outlined in the rest of this section allowed Bidar to reach the benefits of this reform to the citizen.

Bidar has digitized the calculation of property tax through a ‘helpdesk’ in the CSC established in 2009.²² The tax calculation at the helpdesk is done by a rudimentary online tool procured locally.²³ This helpdesk continues to collect a fee of Rs. 25 from the citizen as the service charge towards filling the property tax form. However, unlike in Hassan where it is pocketed by the ‘tax advisor’, this charge is revenue for the ULB. Again, unlike Hassan, in Bidar, the bank facility as well as the bill collector’s desk is integrated within the ULB, adjacent to the CSC. The citizen, therefore, does not have to step outside the ULB premises to file taxes. In institutionalising and embedding the tax advisors within the ULB, tax calculation for the citizen has been eased. Ease of access is further enhanced by the decision to physically locate the IT cell, bank facility, bill collector’s desk for manual recording and CSC adjacent to each other. In doing so, Bidar, has reached the benefits of this e-governance intervention to the citizen – the pivot of this programme. Yet, in not issuing a digitized Form III (and therefore not building its property database in the online tool) the ULB neither has an idea of the

²² The CSC has other helpdesks assisting in filling application forms for birth and death certificates or any other requirement of the citizen.

²³ In 2009, the Municipal Commissioner of Bidar procured software from a private vendor which enabled the ULB to calculate the tax for any property. While the tool is rudimentary (when compared to the tool developed by the DMA, in that it does not keep records of the previous year’s tax assessments for any given property), it works for the citizen as it provides access to a hassle free tax calculation mechanism. It has also helped the ULB to eliminate the clutter of middlemen observed in Hassan.

number of properties within its jurisdiction, nor is it in a position to estimate the amount of revenue that it can garner through property tax collection. Furthermore, in not issuing a digitized Form III, the online tool is unable to generate the reports on the amount of tax collected. Consequently, the DMA is not in a position to assess the financial health of the ULB. Hence, the DMA’s perception of Bidar as relatively less successful.

6. DISCUSSIONS AND CONCLUSIONS

Our findings corroborate the DMAs’ perspective i.e. that Aasthi constitutes a success when compared to Helpline. Helpline has fallen short of its purpose of enhancing internal efficiency of the ULB in service provision and of increasing accountability by enforcing complaint redressal. Aasthi, on the other hand, has shown positive outcomes like a wider tax net²⁴ and a corresponding increase in property tax revenue, thereby providing a better handle on the finances of the ULB. Similarly, from the DMAs’ perspective, Hassan is a better performer when compared to Bidar. Digitizing Form III generates databases which allow Hassan to be accountable to the DMA. By not going online, Bidar offers no clarity on the number of properties within its jurisdiction and its potential tax revenue. As such it is not accountable to the DMA and is therefore not a good performer. Yet, from the citizen’s perspective, Bidar is a relatively better performer at least as far as Aasthi is concerned.

However, a nuanced understanding of both reforms in Hassan and Bidar as elaborated in Sections 3 and 4 allows us to understand the divergent outcomes of the MRP and the extent to which these outcomes further decentralisation as well as good governance in the two ULBs. The DMA’s centralized approach to decentralization has, in effect, facilitated the DMA to discharge its own duties rather than benefit the ULB and the citizen. While not being able to supervise and monitor the ULBs, this approach of the DMA, has at the ULB level, blurred state-citizen accountability (rather than enhancing it). It has also weakened decentralization by not instilling a sense of ownership for these reforms with the ULBs. Yet, the case of Aasthi in Bidar in emerging an anomaly to ‘centralized decentralization’, demonstrates the relevance of accounting for a bottom-up perspective to effectively implement decentralization. These arguments and observations are summed up in the rest of this conclusion.

First, while the inability to rope in the political representatives for Helpline left the reform loop open, Aasthi demonstrates the criticality of involving this stakeholder in the reform process. The DMA made the first breakthrough in standardisation of taxation processes through a process of negotiation with the councillors. Helpline, in contrast is unable to deliver on its stated objectives as it failed to recognise the importance of the elected representative. Both Helpline and Aasthi support the argument that successful decentralisation cannot be achieved without political support.

Second, there is a discernible difference between what the state claims to be the programme vision and the implementation strategy it adopts to achieve this vision. While the MRP claims that the citizen is the pivot of this programme, in implementing the reforms, the DMA digitized those steps in the work flow which allow it to discharge its duties vis-à-vis ULBs. In doing so,

²⁴ The DMA claims that 16,00,000 properties have been brought under the tax net throughout the state.

without prioritising the requirements of the citizen, it has instituted an upward accountability of the ULB to the state rather than to the citizen. Yet, in both Helpline and Aasthi, parallel flows of information, (via the councillor in Helpline and the manual records in Aasthi) have rendered this upward accountability meaningless.

Third, seeing the tax advisors in Aasthi, and the NGO in Helpline, as the state has further undermined accountability as a measure of enforceability and answerability. The presence of these actors has not just blurred the lines of state-citizen accountability but has also altered the role of the state. The ULB has effectively outsourced its traditional role to the NGO in Helpline and the tax advisors in Aasthi, while not adopting its acquired role i.e. driving the e-governance reforms.

Fourth, and related to the above, the online tools are not being used by those for whom they were originally designed. Neither is the tacit knowledge of the ULB staff, which is critical to refining and driving the reforms, being taken advantage of, nor have the reforms been integrated in the day-to-day working of the ULB. This, in turn, has negatively impacted the ownership of reforms by the ULBs and the drive to make these reforms successful. The ULBs view the reforms as a 'project' of the DMA where they are required to comply.

While proponents of administrative reform (via e-grievance) like the World Bank, the OECD and the UN argue for its ability to realise decentralised good governance through enhanced credibility and increased accountability and transparency, in effect, the centralised means to decentralisation, has had effects to the contrary. By not promoting state-citizen accountability required to ensure efficient service provision, and not preparing ULBs to become financially independent, these reforms screen out the citizen and weaken the principles of decentralisation rather than strengthening them. Additionally, the DMA has failed to instil a sense of "ownership" for reforms amongst the ULBs thereby compromising on the drive to make these reforms successful. Within this narrative, the case of Aasthi in Bidar emphasises the need to balance a top-down approach with a bottom-up perspective.

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